

**AMENDED
ORDINANCE 2003-20-CM**

**TIPPECANOE COUNTY
SPECIAL PURCHASE AND REIMBURSEMENT ORDINANCE**

WHEREAS, IC 36-1-4-11 of the Acts of the General Assembly of the State of Indiana, as amended, granted certain powers to the Boards of Commissioners relative to the adoption of ordinances; and

WHEREAS, the Board of Commissioners of the County of Tippecanoe, State of Indiana (the “Commissioners”) have determined that payments for products and services related to Tippecanoe County (“County”) business should be paid directly to vendors in accordance with purchasing policies set forth by the County. However, in some cases, the Commissioners realize that it is necessary and convenient for individuals to temporarily incur expenses on behalf of the county and then request reimbursement and desire to establish policies as set forth herein for such special purchases and reimbursements.

NOW THEREFORE BE IT ORDAINED by the Board of Commissioners of the County of Tippecanoe, State of Indiana that:

1. Employees of the county are authorized to expend personal funds on behalf of the County only when necessary and solely for the purpose of conducting County business.
2. Special Purchase Requests - The purchase of personal gifts, including but not limited to flowers and other gifts expressing sympathy, bereavement, or congratulations to anyone is prohibited. However, employee service awards (certificates or plaques only) may be purchased at the discretion of the department head.
3. Public funds may not be used to purchase holiday decorations for public offices, buildings, or other facilities. The Commissioners may, however, approve exceptions for Cary Home for Children and the Tippecanoe Villa, which offer residential services.
4. Political and charitable contributions to individuals or organizations are prohibited.
5. The purchase of office refreshments & related supplies (including coffee, food and beverages, cups, napkins, etc.) with public funds or reimbursement therefore is prohibited, except when the refreshments are to be consumed by guests of the county or citizens participating in a county-sponsored event or program. The cost of refreshments for any such event or program shall be kept to a minimum.
6. The provision of meals, food, beverages, or entertainment related items to county employees with public funds or reimbursement therefore is prohibited, except pursuant to the county travel policy, or when a county employee attends or participates in a hospitality event that includes both employees and guests or citizens of the county. All such exceptions for the use of must be pre-approved by the Board of Commissioners.
7. Donations received by the county for the expenses of county events or programs are considered public funds. They must be accounted for as “restricted use” and the “use” specified upon deposit in the county treasury.
8. Requests for reimbursement of hospitality or refreshment expenditures or payment of invoices therefore must be accompanied by a written description of the function and identification of the guests invited.
9. Because the county is exempt from paying sales tax, no reimbursements shall be made for sales taxes. Sales tax exemption forms, which can be used exclusively for county-related purchases, are available from the Auditor’s office, and each employee shall be responsible to assure that no sales taxes are paid for county purchases.
10. The county will not reimburse or make payments for gratuities of any kind.

11. Payment Methods (Reimbursement) - In order to be reimbursed for valid expenditures, the employee must complete and submit a voucher form, which shall include the following information:

- Detailed explanation of the expense
- Amount of each item to be reimbursed
- Accurate totals
- Date of expenditure
- Account number to be charged
- Signature of approval by department head

Receipts for each expenditure must be attached.

Requests for reimbursement must be made within 6 months of the date of purchase.

Lack of documentation or failure to comply with any of the foregoing requirements shall result in non-payment of the claim.

12. This Ordinance is intended to supplement rather than replace the county’s existing travel & purchasing policies, and any inconsistency shall be construed in a manner which will effectuate that purpose.

BE IT FURTHER ORDAINED that this Ordinance shall be in full force and effect immediately upon its passage and signing.

Presented to the Board of Commissioners of Tippecanoe County, Indiana, and approved on first reading this 21st day of April, 2003, by the following vote:

VOTE	BOARD OF COMMISSIONERS OF TIPPECANOE COUNTY
Yes	_____
	KD Benson, President
Yes	_____
	Ruth E. Shedd, Vice President
Yes	_____
	John L. Knochel, Member
ATTEST:	

Robert A. Plantenga, Auditor of
Tippecanoe County

Presented to the Board of Commissioners of Tippecanoe County, Indiana, and approved on second reading this 6th day of October, 2003, by the following vote:

VOTE	BOARD OF COMMISSIONERS OF TIPPECANOE COUNTY
Yes	_____
	KD Benson, President
Yes	_____
	Ruth E. Shedd, Vice President
Yes	_____
	John L. Knochel, Member
ATTEST:	

Robert A. Plantenga, Auditor of
Tippecanoe County